

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA)  
AND  
SUPPLEMENTARY INFORMATION SCHEDULE (SIS)**

All state agencies that receive federal assistance, either directly from the federal government, through another state agency, or through a third-party pass-through entity, must prepare a **Schedule of Expenditures of Federal Awards** (or SEFA) and/or a **Supplementary Information Schedule** (or SIS) for the year ended June 30, 2018. For the purposes of these instructions, the term “state agency” refers to:

- \* A state department, agency, or commission;
- \* A state college or university; and/or
- \* Another component unit of the state.

The SEFA includes expenditures from federal assistance received directly from the federal government or through a third party (that is **not** another state agency).

The SIS includes **only** expenditures from federal assistance received through another state agency.

Federal assistance is not limited to cash assistance programs; it also includes non-financial assistance such as free rent, food commodities, donated property, or donated surplus property.

All transactions pertaining to the same grant award should be reported on a single line, **except** for amounts passed through to outside subrecipients; those amounts **must** be reported on a separate line.

**NOTE** – If your agency did not receive any federal assistance, either directly from the federal government, through another state agency, or through a third-party pass-through entity, during the year ended June 30, 2018, email Allen Bradley at [allen.bradley@tn.gov](mailto:allen.bradley@tn.gov) and state in your email that: (1) your agency received no federal assistance during the year ended June 30, 2018, and (2) that your agency is therefore not required to submit either a Schedule of Expenditures of Federal Awards or a Supplementary Information Schedule.

**I. Schedule of Expenditures of Federal Awards (SEFA)**

- A. **General SEFA Information** – The information to be included on the SEFA is detailed below. For an example of the SEFA, see **Exhibit 1** (Header tab) and **Exhibit 2** (CFDA tab).

Edison query **TN\_GR06\_SEFA\_EXP** should be used to prepare the SEFA. Any federal expenditures not accounted for using the Edison grant module (i.e., an exception to Finance and Administration Policy 20 was granted, or noncash

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assistance was received) must be included in the SEFA and documented on the reconciliation as reconciling items between TN\_GR06\_SEFA\_EXP and the general ledger (see section I.C. Reconciliations).

The pre-formatted Excel file to be used in preparing the SEFA will be available for download in the Job Aids section of the Division of Accounts website. **The SEFA for FY18 must be prepared using the FY18 pre-formatted Excel file.** Do not change any formatting on the pre-formatted file.

If copying and pasting from another Excel file to the pre-formatted Excel file, in the other file –

1. Dates must be formatted as Date, mm/dd/yyyy.
2. Expenditure amounts must be formatted as Accounting, two decimal places, no symbol.
3. All other fields, including CFDA numbers, must be formatted as Text.
4. Do not copy and paste into the CFDA Description and Federal Agency Description columns.

The font is set to Arial 9, and grant information should be listed on the CFDA tab single-spaced beginning on Excel row 17.

**B. SEFA File**

**1. Header Tab –**

**a. Entity Information –**

1. Entity – select your agency (either business unit or abbreviated name) from the drop-down list in cell A4.
2. State Grantee Agency – When your agency is selected in cell A4, this field should automatically populate in cell B4. This field is protected and read-only; if the agency name is incorrect, contact Allen Bradley.
3. EIN – Enter your agency's EIN(s) in this field. If your agency has multiple EINs, list them individually in separate rows in this column.
4. DUNS Number – Enter your agency's DUNS number(s) in this field. If your agency has multiple DUNS numbers, list them individually in separate rows in this column.

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**b. Contact Information –**

1. Name – Enter the name of your agency’s contact person(s) in this field.
2. Email Address – Enter the email address of your agency’s contact person(s) in this field.
3. Phone – Enter the phone number(s), including area code, of your agency’s contact person(s) in this field. Include extension number(s) as applicable.

**2. CFDA Tab –**

**a. Heading –**

1. Entity – Select your agency (either the business unit or abbreviated name) from the drop-down list.
2. State Grantee Agency - When your agency is selected in the Entity field, this field should automatically populate. This field is protected and read-only; if the agency name is incorrect, contact Allen Bradley.
3. Validate Button – Clicking *Validate* will highlight cells according to the instructions in the first row.
4. Extract Button – This button will run a macro that creates a CSV file that can be uploaded into SDM. Do not run until the SEFA shell has been completed and reviewed. Before running the macro update Extract to Folder.
5. Extract to Folder – Cell K10 of the SEFA shell should contain the file path where you want the CSV file to be generated. For example:  
C:\Users\[RACF-ID]\Documents.

**b. Grant Information –**

1. **R & D** (Excel column B) – This column is used to indicate if the federal assistance is a Research and Development (R&D) grant. For each R&D grant, enter “Y” in this column; for all other grants, enter “N” in this column.

R&D grants and contracts are awarded based on research proposals submitted to federal agencies or pass-through entities and are most commonly awarded to colleges and universities. The federal agencies or pass-through entities will inform the recipient if the award is for R&D.

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**NOTE** – If “Y” is entered in this column, an other identifying number, if available, should be entered in the Other Identifying # column (see item #14 below).

**NOTE** – All grants awarded by the National Science Foundation (NSF) with proposals due on or after January 14, 2013 **must** be reported as R&D grants on the SEFA, regardless of the purpose of the grants.

**NOTE** – All grants and cooperative agreements awarded by the National Institutes of Health (NIH) with budget periods beginning on or after December 26, 2014, and awards that receive supplemental funding on or after December 26, 2014, **must** be reported as R&D grants on the SEFA, regardless of the purpose of the grants and cooperative agreements.

2. **Cash** (Excel column C) – This column is used to indicate the type of assistance received. If the assistance is cash, enter “Y” in this column. If the assistance is other than cash, enter “N” in this column.
3. **Direct Assistance** (Excel column D) – This column is used to indicate the source of the federal assistance. If the assistance is received directly from the federal government, enter “Y” in this column. If the assistance is received from a third-party pass-through entity, enter “N” in this column. Federal assistance received through another state agency (as defined above) should not be reported on the SEFA and should instead be reported on the SIS.

**NOTE** – If “N” is entered in this column, the Grantor Override column (see item #11 below) and the Other Identifying # column (see item #14 below) will be highlighted as a reminder that these columns must be completed for pass-through grants.

4. **For Profit** (Excel column E) – This column is used to indicate whether the grantor is a for-profit entity or a non-profit entity. For all grants received directly from the federal government (where “Y” is entered in the Direct Assistance column), enter “N” in this column. For pass-through grants, if the pass-through entity is non-profit, enter “N” in this column; if the pass-through entity is for-profit, enter “Y” in this column.

**NOTE** – Colleges, universities, and other governments should be reported as non-profit entities.

5. **Loans** (Excel column F) – This column is used to indicate if the federal assistance involves loans or loan guarantees. If the assistance involves loans or loan guarantees, enter “Y” in this column. For all other grants, enter “N” in this column.

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6. **Subrecipient** (Excel column G) – This column is used to indicate if the federal assistance was passed through to an outside subrecipient. For amounts that were passed through to an outside subrecipient, enter “Y” in this column. For all other grants, enter “N” in this column.

**NOTE** - See item #16 below for more information about the reporting of grants passed through to outside subrecipients on the SEFA.

7. **CFDA** (Excel column H) – This column is used to indicate the CFDA number associated with the specific grant. The format for CFDA numbers is xx.xxx. When the CFDA number is entered in this column, the CFDA Description column (Excel column I) and the Federal Agency Description column (Excel column K) should automatically populate.

For grants with no CFDA number, enter “xx.9999” in this column, where “xx” is the two-digit prefix for the federal agency from which the grant funds originated. Two-digit prefixes for federal agencies can be found in Schedule A. The unavailability of a CFDA number is relatively uncommon and should be verified with the granting agency before “xx.9999” is used.

**NOTE** – If “xx.9999” is entered in this column, the CFDA Desc Override column (see item #9 below) and the Other Identifying # column (see item #14 below) will be highlighted as a reminder that these columns must be completed for grants with no CFDA number.

**NOTE** – If a message box appears that says “The CFDA entry isn’t valid”, verify that the CFDA number is correct and re-enter it. If the message box appears again, contact Allen Bradley.

8. **CFDA Description** (Excel column I) – This column is used to indicate the official program title as listed in the CFDA. This column should automatically populate with the program title when a CFDA number is entered in the CFDA column.

For grants with no CFDA number (where “xx.9999” is entered in the CFDA column), this column should automatically populate with “Unknown”.

**NOTE** – This column is protected and read-only.

9. **CFDA Desc Override** (Excel column J) – This column is used to indicate the program title that should be used in place of the automatically-populated program title in the CFDA Description column.

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This column should be used only for grants with no CFDA number (“xx.9999” is entered in the CFDA column), in which case a **clear** description of the federal award should be entered in this column. For all other grants, this column should be left blank.

10. **Federal Agency Description** (Excel column K) – This column is used to indicate the name of the federal agency from which the grant or other assistance originated. This column should automatically populate with the federal agency associated with the two-digit prefix of the number entered in the CFDA column, whether that number is an actual CFDA number or “xx.9999” for grants with no CFDA number.

**NOTE** – This column is protected and read-only.

11. **Grantor Override** (Excel column L) – This column is used for pass-through grants to indicate the name of the pass-through entity. Enter the **full official name** of the pass-through entity in this column; for all other grants, this column should be left blank.

**NOTE** – This column should be used only if “N” is entered in the Direct Assistance column (Excel column D).

12. **Grant Start** (Excel column M) – This column is used to indicate the beginning date of the grant, as specified by the grantor. For grants with no specific beginning date, enter 01/01/2001 in this column.

13. **Grant End** (Excel column N) – This column is used to indicate the ending date of the grant, as specified by the grantor. For grants with no specific ending date, enter 12/31/2099 in this column.

14. **Other Identifying #** (Excel column O) – This column is used to indicate the specific award number assigned by the federal agency or pass-through entity. **This is not an internally-assigned number.** If no such number exists, enter “Unknown” in this column. If there is any uncertainty about the award number, contact the federal awarding agency or pass-through entity.

**NOTE** – This column **must** contain an other identifying number if the grant is received from a pass-through entity **and/or** the grant has no CFDA number. An other identifying number should also be entered in this column for each R&D grant, if available.

15. **Expenditures** (Excel column P) – This column is used for the amount of cash and noncash awards expended during the year ended June 30, 2018. The amounts in this column should be calculated using the **accrual** basis of accounting, NOT the **cash** basis. The amounts **should** include accrued

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liabilities established at June 30, 2018 but **should not** include FY18 payments of accrued liabilities established prior to July 1, 2017. Amounts in this column should be reduced by refunds of prior year expenditures received during FY18.

Program income can be used in one of three ways: to reduce the amount of grant expenditures; to increase the spending authority under the grant; or to help meet matching requirements of the grant. If the grant notice does not specify how to use program income, it **must** be used to reduce the amount of grant expenditures.

Formulas to calculate the total of this column are located at both the top and bottom of the Expenditures column (in cells P1 and P3016).

**NOTE** – All amounts should be entered as numbers (**not** as formulas or links to other cells or worksheets) rounded to two decimal places.

**NOTE** – See 2 CFR 200.502(g) of the Uniform Guidance for information about valuing and reporting noncash awards.

16. **Grants Passed Through to Subrecipients** – Per 2 CFR 200.510(b)(4) of the Uniform Guidance, grant amounts that were passed through to outside subrecipients are required to be reported on the SEFA separately. Keep the following in mind when reporting grant amounts passed through to outside subrecipients:

- a. For assistance in determining whether a payee should be considered either an outside subrecipient or a contractor (vendor), click [here](#) for a helpful checklist on the Association of Government Accountants' website.
- b. Edison query TN\_GR06\_V\_SEFA\_DETAILS has been expanded with additional fields that may be used to help identify amounts to be reported on the SEFA as passed through to subrecipients; because of its size and scope, this query should be scheduled.

**NOTE** – When running this updated query for the first time, the query name will need to be searched and Run Control values will need to be updated and saved before clicking “Run” to ensure getting the new expanded results of this query.

Thorough analysis of the transactions in this query will be required to identify amounts provided to subrecipients. Examples of fields that may be helpful in identifying amounts provided to subrecipients include –

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1. Contract fields (Supplier Contract ID, Contract Vendor, Contract Type, Contract Description, Supplier Type);
2. AP fields (AP Business Unit, Vendor, Voucher, Voucher Line).

In addition, the following should be analyzed to identify any transactions that may affect amounts passed through to subrecipients –

1. Accrued liabilities (including prior year reversals);
  2. Refunds of prior year expenditures (account 68012xxx);
  3. Program income;
  4. Reallocation journals.
- c. Since other state agencies (as defined above) are considered part of the overall reporting entity for SEFA/SIS reporting purposes, amounts provided to other state agencies should not be reported separately as amounts passed through to outside subrecipients.
- However, if the other state agencies pass those amounts provided by your agency through to outside subrecipients, those amounts will need to be reported on your agency's SEFA separately as passed through to outside subrecipients. This information should be included on the other state agencies' SISs (see item II.B.2.h.4. below) and should be reconciled with your agency's accounting records. It is strongly encouraged to begin compiling and communicating this information with the other state agencies as early as possible.
- d. Amounts passed through to outside subrecipients that are reported on the SEFA should be reported by grant award and **not** by individual outside subrecipient.

**C. Reconciliations**

Amounts reported on the SEFA **must** be reconciled with Edison query TN\_GR06\_SEFA\_EXP and with the general ledger. All reconciling items must be clearly documented. Any federal expenditures not accounted for using the Edison grant module (i.e., an exception to Finance and Administration Policy 20 was granted, or noncash assistance was received) must be added to the SEFA and documented on the reconciliation as reconciling items between TN\_GR06\_SEFA\_EXP and the general ledger.

For tips on reconciling the SEFA to TN\_GR06\_SEFA\_EXP and the general ledger, refer to the FY18 Division of Accounts Grants Operational Closing Procedures, which can be downloaded from the Job Aids section of the Division of Accounts website.

A pre-formatted Excel reconciliation shell file, along with recommended guidelines for completion, will be available for download in the Job Aids section of the Division of Accounts website. It is **recommended** that this shell file be used to document the SEFA reconciliations. For an example of a recommended format for completing and summarizing these reconciliations, see **Exhibit 4**.

If federal financial reports are required by the awarding federal agency, amounts reported on the SEFA **must** also be reconciled with federal financial reports. If federal financial reports are **not** required by the awarding federal agency, procedures for reconciling amounts reported on the SEFA to federal draws should be submitted to the Division of Accounts.

**D. SEFA Checklist**

The **SEFA checklist** is a tool to help ensure that the SEFA is completed per instructions. To complete the checklist:

1. Download the checklist file from the Job Aids section of the Division of Accounts website and save as an Excel file.
2. Enter the name of the agency in the space at the top of the checklist.
3. For each question, enter an “X” in the appropriate box (Yes, No, or N/A).
4. Save the completed checklist as an Excel file.

II. **Supplementary Information Schedule (SIS)**

- A. **General SIS Information** – The information to be included on the SIS is detailed below. For an example of the SIS, see **Exhibit 3**.

Edison query **TN\_GR06S\_SEFA\_SUPPL** should be used to prepare the SIS. Any federal expenditures not accounted for using the Edison grant module (i.e., an exception to Finance and Administration Policy 20 was granted, or noncash assistance was received) must be included in the SIS and documented as reconciling items on the reconciliation between Edison query TN\_GR06S\_SEFA\_SUPPL and the general ledger (see section II.C. Reconciliations).

A pre-formatted Excel spreadsheet to be used in preparing the SIS will be available for download in the Job Aids section of the Division of Accounts website. **The SIS for FY18 must be prepared using the FY18 pre-formatted Excel spreadsheet.** Do not change any formatting on the pre-formatted schedule.

The font on the pre-formatted schedule is Times New Roman, font size 7.5. The Expenditures/Issues column is formatted as Accounting, two decimal places, no symbol; all other columns are formatted as text.

Grant information should be listed single-spaced beginning on Excel row 16.

Information should not be entered in all capital letters (i.e., Head Start, **not** HEAD START), unless the CFDA is formatted in all capital letters.

B. **SIS File**

1. **Heading** – Enter all heading information in Excel column E.
  - a. Agency/Institution Name – Enter the name of your state agency in this field.
  - b. Included College of Applied Technology Name(s) – Leave these fields blank.
  - c. Contact Person, Email Address, Telephone Number – Enter the information for your agency's contact person(s) in these fields.
  - d. Date Submitted – Enter the date the SIS is submitted to the Division of Accounts in this field.
  - e. Original or Revised – Enter either "Original" (for the original SIS) or "Revised" (for a subsequent revised SIS) in this field.

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**2. Grant Information –**

- a. **S** (Excel column A) – This column is used to indicate whether the federal grant that was received through another state agency was passed through to an outside subrecipient. If the grant was passed through to an outside subrecipient, enter “Y” in this column; otherwise, leave this column blank.

**NOTE** – See item h. below for more information about the reporting of grants passed through to subrecipients on the SIS.

- b. **State Grantor Agency/Institution Name** (Excel column C) – This column is used to indicate the name of the state agency through which federal assistance was received. DO NOT ABBREVIATE or use ‘Department of’ in front of the state agency name (i.e., enter ‘Transportation’, not ‘TDOT’ or ‘Department of Transportation’).
- c. **Program Name** (Excel column E) – This column is used to indicate the **official** program title (not the popular name) as listed in the Catalog of Federal Domestic Assistance (CFDA). The CFDA can be downloaded or searched at [beta.sam.gov](http://beta.sam.gov). Enter the **full** program name, even if the name is longer than the Excel column width. Use all punctuation, abbreviations, and capitalization **exactly** as shown in the CFDA.

For grants with no CFDA number, enter a **clear** description of the federal award in this column.

- d. **Contract Period** (Excel column G) – This column is used to indicate the beginning and ending dates of the grant or contract as specified by the other state agency. All dates should be formatted as **mm/dd/yy-mm/dd/yy** (i.e., 10/01/17-09/30/18). For grants with no specific beginning and/or ending date(s), “Unknown” may be used.
- e. **CFDA #** (Excel column I) – This column is used to indicate the CFDA number associated with the specific grant. The CFDA can be searched online at <http://beta.sam.gov/>. If the CFDA number is not available, “Unknown” may be used, but the unavailability of a CFDA number is relatively uncommon and should be verified with the other state agency before “Unknown” is used.
- f. **Contract #** (Excel column K) – This column is used to indicate the contract number from the agreement between your agency and the other state agency.
- g. **Expenditures/Issues** (Excel column M) – This column is used for the amount of cash and noncash awards expended during the year ended June 30, 2018. The amounts in this column should be calculated using the **accrual** basis of

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accounting, NOT the **cash** basis. The amounts **should** include accrued liabilities established at June 30, 2018 but **should not** include FY18 payments of accrued liabilities established prior to July 1, 2017. Amounts in this column should be reduced by refunds of prior year expenditures received during FY18.

Program income can be used in one of three ways: to reduce the amount of grant expenditures, to increase the spending authority under the grant, or to help meet matching requirements of the grant. If the grant notice does not specify how to use program income, it **must** be used to reduce the amount of grant expenditures.

Include a grand total in this column two rows below the last listed grant. Do not include subtotals in the body of the schedule.

**NOTE** – All amounts, except the grand total, should be entered as numbers (**not** as formulas or links to other cells or worksheets) rounded to two decimal places.

**NOTE** – See 2 CFR 200.502(g) of the Uniform Guidance for information about valuing and reporting noncash awards.

h. **Grants Passed Through to Subrecipients** – Per 2 CFR 200.510(b)(4) of the Uniform Guidance, grants that were passed through to outside subrecipients are required to be reported on the SIS separately. Keep the following in mind when reporting grant amounts passed through to outside subrecipients:

1. For assistance in determining whether a payee should be considered either an outside subrecipient or a contractor (vendor), click [here](#) for a helpful checklist on the Association of Government Accountants' website.
2. Edison query TN\_PR101\_PROJECT\_COST\_DETAIL may be used to help identify amounts to be reported on the SIS as passed through to outside subrecipients; this query should be scheduled. Thorough analysis of the transactions in this query will be required to identify amounts provided to outside subrecipients.

In addition, the following should be analyzed to identify any transactions that may affect amounts passed through to outside subrecipients –

- a. Accrued liabilities (including prior year reversals);
- b. Refunds of prior year expenditures (account 68012xxx);
- c. Program income;

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- d. Reallocation journals.
- 3. Amounts passed through to outside subrecipients that are reported on the SIS should be reported by grant award and **not** by individual outside subrecipient.
- 4. Amounts reported on your agency's SIS as being passed through to subrecipients **must also** be reported as passed through to subrecipients on the SEFA of the state agency(ies) from which your agency received the federal grant funds. Therefore, your agency's SIS **must** be shared with all state agencies from which your agency received federal grant funds. It is strongly encouraged to begin compiling and communicating this information with the other state agencies as early as possible.

**C. Reconciliations**

Amounts reported on the SIS **must** be reconciled with Edison query TN\_GR06S\_SEFA\_SUPPL and with the general ledger. All reconciling items must be clearly documented. Any federal expenditures not accounted for using the Edison grant module (i.e., an exception to Finance and Administration Policy 20 was granted, or noncash assistance was received) must be included in the SIS and documented as reconciling items on the reconciliation between TN\_GR06S\_SEFA\_SUPPL and the general ledger.

For tips on reconciling the SIS to TN\_GR06S\_SEFA\_SUPPL and the general ledger, refer to the FY18 Division of Accounts Grants Operation Closing Procedures, which can be downloaded from the Job Aids section of the Division of Accounts website.

For an example of a recommended format for completing and summarizing these reconciliations by Edison project, see **Exhibit 5**; a pre-formatted spreadsheet, along with guidelines for completion, will be available for download in the Job Aids section of the Division of Accounts website.

**III. Validation Form**

The **validation form** is a tool to help ensure that the proper Edison queries have been run and verified. To complete the validation form –

- A. Download the validation form file from the Job Aids section of the Division of Accounts website and save as a Word file.
- B. Enter the agency's business unit in the box at the top of the form, and follow the instructions on the form for filling in the check boxes.

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- C. After the check boxes have been filled in, print the form and write the name of the agency's fiscal officer and the date at the bottom of the form, and have the form signed by the fiscal officer him/herself (**NOT** a designee).
- E. Scan the completed and signed form and save it as a pdf file.

V. **Submitting Schedules to the Division of Accounts**

- A. **Email a completed copy of your SIS to all state agencies from which federal grants were received (see II.B.2.h.4. above).** CC Allen Bradley on the emails to verify that the SIS was sent on time.
- B. **Upload the SEFA extract CSV file into Hyperion Supplementary Data Manager.** Once the SEFA shell has been completed and validated, the extract button can be used to create a CSV format file to upload into SDM. Ensure that cell K10, Extract to Folder, has been edited to save on your agency network drive or on your workstation.

**Note:** If revisions are required to the SEFA data subsequent to creating a CSV file, make changes in the Shell file and create a new CSV extract. This will ensure proper formatting.

After creating the CSV file, log into Hyperion and navigate to the Supplementary Data Manager module. The bottom left of the SDM screen should contain your worklist with the open items. Click on your worklist item, or one of your items if uploading for multiple entities, to bring up the input screen. On the Data Input tab click the *import* button and follow the onscreen prompts to upload the CSV file created earlier. No changes are necessary to the settings. Note that four errors may be listed, click *OK* and continue (four errors are always displayed, but these are not truly errors). Once uploaded save your work, by clicking the *Save* button in the top right.

This should populate the information into the two data panes. The top pane shows the summary data by CFDA number and the bottom pane shows the lines reported on the SEFA Shell/Extract CSV file. Please review this information to ensure that the extract and upload process accurately reflects your SEFA data. The totals shown should be reconciled to your SEFA totals. Before submitting your work attach the supporting documents

**Note:** If the data does not populate after saving, try refreshing the panes. If the data still does not populate contact Allen Bradley.

**Note:** If revisions are necessary after uploading into SDM it is recommended that the prior data be deleted. The replace function in SDM does not always ensure that the data is removed and can result in duplication. All the data can be deleted by selecting the first row of data and while holding down the shift key selecting the last row of data. Then press the red "X" button, Delete. To scroll through a large data set, use the scroll bar on the right side of the pane.

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**C. Attach additional files to SDM via Comments on the Summary tab.**

Expanding the Comments section on the Summary tab of the input screen will allow files to be attached to the submission. By clicking *New Comment* and then clicking *Add* documents files you may browse for the necessary file. One at a time please add the following documents to the submission:

1. Edison query TN\_GR06\_SEFA\_EXP (Excel).
2. SEFA Reconciliations (Excel).
3. Completed SEFA checklist (Excel).
4. SIS (Excel, only one per agency).
5. Edison query TN\_GR06S\_SEFA\_SUPPL (Excel).
6. SIS Reconciliations (Excel).
7. Validation Form (completed and signed by fiscal officer).
8. Any other supporting documentation (i.e., Policy 20 exception letters, etc.).

D. Do not submit paper copies.

**VI. Revisions of Schedules**

After the SEFA and SIS have been submitted and approved in the close system, if it is discovered that a revision to the SEFA and/or SIS is required (whether the revision was discovered by the agency or by State Audit):

- A. Notify the Division of Accounts immediately. A copy of the previously submitted SEFA and/or SIS will be emailed.
- B. On the revised SEFA file, on the CFDA tab –
  1. For grants to be **added**, add them after the last grant on the schedule.
  2. For grants to be **changed**, make changes in the body of the schedule, and include a list of changes either in the email itself or as a separate attachment to the email.
  3. For grants to be **deleted**, delete all the data in the row except the CFDA Description and the Federal Agency Description (they should automatically delete when the CFDA number is deleted). Do not delete the row itself.
- C. On the revised SIS –

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SUPPLEMENTARY INFORMATION SCHEDULE (SIS)**

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1. In the heading, enter the date of the revision and “Revised” in the appropriate rows.
  2. In cells or rows with information that has been **changed** or **added**, change the fill color to **yellow**.
  3. For any information that is to be **deleted**, delete **only** the data, then change the fill color in the now-empty cells or rows to **yellow**.
- D. Email the revised schedule(s) and support for the revision(s) to Allen Bradley as described above. Include in this email a list of grants that were changed in the revised SEFA file, if applicable.
- E. For a revised SIS, email a completed copy of your revised SIS only to the state agency(ies) from which the revised federal grant(s) was(were) received (see II.B.2.h.4. above).
- F. A revised validation form **must** also be submitted separately, as described above.
1. If the upload has been submitted and may no longer be edited, contact Allen Bradley.

**VII. Due Dates**

The deadline for submitting the completed SIS and all required support to the Division of Accounts (and for sharing the completed SIS with applicable state agencies; see item II.B.2.h.4. above) is **Wednesday, September 12, 2018**.

To allow time for including information from completed SISs in the SEFA (as applicable), the deadline for submitting the completed SEFA, checklist, validation form, and all other required support is **Wednesday, September 19, 2018**.

**VIII. Questions**

Direct any questions regarding these procedures to:

Allen Bradley– (615) 253-2222 – [allen.bradley@tn.gov](mailto:allen.bradley@tn.gov)

Thad Sanders – (615) 253-2159 – [thad.sanders@tn.gov](mailto:thad.sanders@tn.gov)